

# Franchise Tax Board Business e-file Overview

Business e-file Arrives January 2006

## Business e-file Participant Requirements

To participate in the California Business e-file Program you will need to:

- Be accepted in the IRS e-file program.
- Enroll in the California e-file program.

If you are already enrolled in the California e-file program, you **do not** need to enroll again for Business e-file.

If your office will have different contact information for Business e-file, please add this information using our online enrollment form. Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) and search for: **join e-file**.

Currently there is no mandate for Business e-file. The e-file mandate only applies to certain individual income tax returns.

## Types of Returns, Forms, and Schedules for Tax Year 2005:

Beginning in January 2006, you can e-file the following California forms and schedules:

**Form 100** (including all attached schedules)

**Form 3523** – Research Credit

**Form 3540** – Credit Carryover Summary

**Form 3548** – Disabled Access Credit for Eligible Small Businesses

**Form 3805E** – Installment Sale Income

**Form 3805Q** – Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitation – Corporation

**Form 3805Z** – Enterprise Zone Deduction and Credit Summary

**Form 3806** – Los Angeles Revitalization Zone Deduction and Credit Summary

**Form 3807** – Local Agency Military Base Recovery Area Deduction and Credit Summary

**Form 3809** – Targeted Tax Area Deduction and Credit Summary

**Form 3834** – Interest Computation Under the Look-Back Method for Completed Long-Term Contracts

**Form 3885** – Corporation Depreciation and Amortization

**Form 5806** – Underpayment of Estimated Tax by Corporations

**Schedule D-1** – Sales of Business Property

**Schedule H (100)** – Dividend Income Deduction

**Schedule P (100)** – Alternative Minimum Tax and Credit Limitations - Corporations

**Schedule R** – Apportionment and Allocation of Income

Note: We will not support combined reporting for Tax Year 2005.

We will accept all corresponding IRS forms and schedules. Please check with your software provider for a specific list of forms and schedules they support.

## Business e-file Resources

All the information you will need for Business e-file will be available on our Website, including:

- e-file Publications
- Business Rules
- Schemas for Software Developers
- Approved Software Providers

## Business e-file Contact Information

e-Programs Customer Service

Phone: (916) 845-0353

Email: [e-file@ftb.ca.gov](mailto:e-file@ftb.ca.gov)

